

State and Statewide Retirement Systems

State and Statewide Retirement Systems
 Unfunded Accrued Liability Payments
 Actual, Estimated, and Projected
 Fiscal Years 1999, 2000, 2001
 (Expected Public Retirement Systems' Actuarial Committee results)

| | Fiscal Year 1999 | Fiscal Year 2000 | Fiscal Year 2001 |
|---|--|----------------------------------|----------------------------------|
| | Actual Actuarial Payment to the UAL as of June 30 | Mid-Year Amortization Payment | Mid-Year Amortization Payment |
| | Actual - \$ | Estimated - \$ | Projected - \$ |
| <u>STATE RETIREMENT SYSTEMS:</u> | | | |
| Louisiana State Employees' Retirement System* | 120,940,937 | 119,877,632 | 128,611,925 |
| Teachers' Retirement System of Louisiana* | 295,937,753 | 227,536,446 | 232,643,740 |
| State Police Pension and Retirement System | 19,699,245 | 16,068,854 | 16,642,590 |
| Louisiana School Employees' Retirement System | <u>(1,666,615)</u> | <u>(12,762,234)</u> | <u>(13,251,556)</u> |
| State Retirement Systems - Total | 434,911,320 | 350,720,698 | 364,646,699 |
| <u>STATEWIDE RETIREMENT SYSTEMS:</u> | | | |
| Louisiana Assessors' Retirement Fund ** | 2,019,823 | 2,011,601 | 2,082,007 |
| Clerks' of Court Retirement and Relief Fund | 5,778,705 | 4,140,493 | 4,337,166 |
| District Attorneys' Retirement System | 0 | 0 | 0 |
| Firefighters' Retirement System | 4,625,000 | 5,769,002 | 5,769,002 |
| Municipal Employees' Retirement System of Louisiana: Plan A | 3,493,139 | 3,504,129 | 3,653,055 |
| Municipal Employees' Retirement System of Louisiana: Plan B | 838,714 | 790,912 | 775,093 |
| Municipal Police Employees' Retirement System | (7,793,784) | (12,245,855) | (12,245,855) |

| | | | |
|---|------------------------|------------------------|------------------------|
| Parochial Employees' Retirement System of Louisiana: Plan A *** | 19,506,000 | 7,737,304 | 8,046,796 |
| Parochial Employees' Retirement System of Louisiana: Plan B | 0 | 0 | 0 |
| Registrars of Voters Employees' Retirement System | 0 | 0 | 0 |
| Sheriffs' Pension and Relief Fund | <u>5,227,600</u> | <u>5,206,320</u> | <u>5,388,541</u> |
| Statewide Retirement Systems - Total | 33,695,197 | 16,913,906 | 17,805,806 |
| Total for All Retirement Systems: | 468,606,517 | 367,634,604 | 382,452,505 |

'rovided in accordance with Louisiana Revised Statute 39:36B.(4) by the Office of Legislative Auditor, Actuarial Division.

Includes payments for the Louisiana State University Unfunded System.

* The values for Assessors' System are based on the actuarial valuation as of September 30, 1998.

** The values for Parochial System: Plan A are based on the most recent actuarial valuation as of December 31, 1998.

Dollars are rounded to dollar units.)

State and Statewide Retirement Systems

State and Statewide Retirement Systems
Unfunded Accrued Liability Balances
Fiscal Years Ending '97, '98, and '99
(Expected Public Retirement Systems' Actuarial Committee results)

| | Unfunded Accrued Liability Balance at FY97 - \$ | Unfunded Accrued Liability Balance at FY98 - \$ | Unfunded Accrued Liability Balance at FY99 - \$ |
|---|---|---|---|
| <u>STATE RETIREMENT SYSTEMS:</u> | | | |
| Louisiana State Employees' Retirement System* | 1,951,444,285 | 1,885,301,180 | 2,007,899,054 |
| Teachers' Retirement System of Louisiana* | 4,325,051,363 | 4,113,442,116 | 3,821,322,799 |
| State Police Pension and Retirement System | 137,986,674 | 124,241,521 | 123,344,405 |
| Louisiana School Employees' Retirement System | <u>(106,201,298)</u> | <u>(202,297,583)</u> | <u>(250,810,693)</u> |
| State Retirement Systems – Total | 6,308,281,024 | 5,920,687,234 | 5,701,755,565 |
| <u>STATEWIDE RETIREMENT SYSTEMS:</u> | | | |
| Louisiana Assessors' Retirement Fund ** | 33,386,709 | 34,037,823 | 34,670,332 |
| Clerks' of Court Retirement and Relief Fund | 75,274,514 | 77,374,943 | 77,786,233 |
| District Attorneys' Retirement System | 0 | 0 | 0 |
| Firefighters' Retirement System | 62,634,001 | 54,959,655 | 75,158,798 |
| Municipal Employees' Retirement System of Louisiana: Plan A | 60,513,740 | 62,004,106 | 63,471,295 |
| Municipal Employees' Retirement System of Louisiana: Plan B | 8,176,300 | 7,974,575 | 7,773,827 |

| | | | |
|---|----------------------|----------------------|----------------------|
| Municipal Police Employees' Retirement System | (18,182,503) | (68,156,543) | (110,425,877) |
| Parochial Employees' Retirement System of Louisiana: Plan A *** | 135,517,815 | 126,853,240 | 128,960,657 |
| Parochial Employees' Retirement System of Louisiana: Plan B | 0 | 0 | 0 |
| Registrars of Voters Employees' Retirement System | 0 | 0 | 0 |
| Sheriffs' Pension and Relief Fund | <u>83,487,655</u> | <u>85,115,845</u> | <u>86,697,513</u> |
| Statewide Retirement Systems - Total | 440,808,231 | 380,163,644 | 364,092,777 |
| | | | |
| Total for All Retirement Systems: | 6,749,089,255 | 6,300,850,878 | 6,065,848,343 |

Values as of June 30 unless noted below.

adjusted for Texaco Settlement Fund with interest

* The values for the Assessors' System are based on the actuarial valuation as of September 30 of 97 and 98.

** The values for the Parochial System: Plan A are based on the most recent actuarial valuation as of December 31 of 96, 97, and 98.